

# FYE 2009 Review - Annual Financial Report

School District: Augusta Independent  
 Audit Firm Name: Bertke & Sparks, Inc.  
 Date: 1/28/2010  
 1st Audit Reviewer: LaTonya Bell  
 2nd Audit Reviewer:

Date Generated: January 29, 2010 4:15:35 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	418,050.73	437,748.35	-19,697.62	437,748.00	0.35	
Revenue (State) - 3900 (On-Behalf Payments)	233,130.83	442,843.00	-209,712.17	0.00	442,843.00	
Revenue (State) - 3XXX (Not 3900)	1,326,616.21	1,326,616.21	0.00	1,769,459.00	-442,842.79	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	1,977,797.77	2,207,207.56	-229,409.79	2,207,207.00	0.56	
Expenditures-Not including Transfers Out or On Behalf	1,892,498.91	1,896,718.59	-4,219.68	2,339,561.00	-442,842.41	
Expenditures-On Behalf	233,130.83	442,843.00	-209,712.17	0.00	442,843.00	
Total Expenditures	2,125,629.74	2,339,561.59	-213,931.85	2,339,561.00	0.59	
Excess (Deficiency) of Revenues Over Expenditures	-147,831.97	-132,354.03	-15,477.94	-132,354.00	-0.03	
Other Financing Sources - Not Transfers In	1,772.00	1,772.00	0.00	1,772.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	6,912.30	6,912.30	0.00	6,912.00	0.30	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	5,500.00	5,500.00	0.00	5,500.00	0.00	
Total Other Financing Sources, Uses and Transfers	3,184.30	3,184.30	0.00	3,184.00	0.30	
Net Change in Fund Balance	-144,647.67	-129,169.73	-15,477.94	-129,170.00	0.27	
Beginning Fund Balance - July 1	775,396.02	775,396.02	0.00	781,441.00	-6,044.98	
Ending Balance - June 30	630,748.35	646,226.29	-15,477.94	652,271.00	-6,044.71	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	233,130.83	442,843.00	-209,712.17	0.00	442,843.00	
On-Behalf Expenditures by Fund	233,130.83	442,843.00	-209,712.17	0.00	442,843.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	2,995.02	2,995.02	0.00	2,995.00	0.02	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	277,010.86	277,010.86	0.00	277,011.00	-0.14	
Revenue (Federal) – 4XXX	384,212.95	384,212.95	0.00	384,213.00	-0.05	
Total Revenues	664,218.83	664,218.83	0.00	664,219.00	-0.17	
Expenditures-Not including Transfers Out and not 0280	666,251.53	666,251.53	0.00	666,252.00	-0.47	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	666,251.53	666,251.53	0.00	666,252.00	-0.47	
Excess (Deficiency) of Revenues Over Expenditures	-2,032.70	-2,032.70	0.00	-2,033.00	0.30	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	5,500.00	5,500.00	0.00	5,500.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	3,467.30	3,467.30	0.00	3,467.00	0.30	
Total Other Financing Sources, Uses and Transfers	2,032.70	2,032.70	0.00	2,033.00	-0.30	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	25,650.00	25,650.00	0.00	25,650.00	0.00	
Total Revenues	25,650.00	25,650.00	0.00	25,650.00	0.00	
Expenditures-Not including Transfers Out	25,218.47	25,218.47	0.00	25,218.00	0.47	
Total Expenditures	25,218.47	25,218.47	0.00	25,218.00	0.47	
Excess (Deficiency) of Revenues Over Expenditures	431.53	431.53	0.00	432.00	-0.47	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	431.53	431.53	0.00	432.00	-0.47	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	431.53	431.53	0.00	432.00	-0.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	24,980.00	24,980.00	0.00	24,980.00	0.00	
Revenue (State) – 3XXX	66,461.00	66,461.00	0.00	66,461.00	0.00	
Total Revenues	91,441.00	91,441.00	0.00	91,441.00	0.00	
Expenditures-Not including Transfers Out	74,613.67	74,613.67	0.00	74,614.00	-0.33	
Total Expenditures	74,613.67	74,613.67	0.00	74,614.00	-0.33	
Excess (Deficiency) of Revenues Over Expenditures	16,827.33	16,827.33	0.00	16,827.00	0.33	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	16,827.33	16,827.33	0.00	16,827.00	0.33	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	16,827.33	16,827.33	0.00	16,827.00	0.33	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	44,445.10	44,445.10	0.00	44,445.00	0.10	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	44,445.10	44,445.10	0.00	44,445.00	0.10	
Expenditures-Not including Transfers Out	2,589,440.94	2,598,615.89	-9,174.95	2,598,616.00	-0.11	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,589,440.94	2,598,615.89	-9,174.95	2,598,616.00	-0.11	
Excess (Deficiency) of Revenues Over Expenditures	-2,544,995.84	-2,554,170.79	9,174.95	-2,554,171.00	0.21	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-2,544,995.84	-2,554,170.79	9,174.95	-2,554,171.00	0.21	
Beginning Fund Balance - July 1	0.00	0.00	0.00	2,575,382.00	-2,575,382.00	
Ending Balance - June 30	-2,544,995.84	-2,554,170.79	9,174.95	21,211.00	-2,575,381.79	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	2,803,552.70	3,032,962.49	-229,409.79	3,032,962.00	0.49	
Total Expenditures - Governmental Funds	5,481,154.35	5,704,261.15	-223,106.80	5,704,261.00	0.15	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-2,677,601.65	-2,671,298.66	-6,302.99	-2,671,299.00	0.34	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	5,217.00	5,217.00	0.00	5,217.00	0.00	
Net Change in Fund Balance - Governmental Funds	-2,672,384.65	-2,666,081.66	-6,302.99	-2,666,082.00	0.34	
Beginning Fund Balance - July 1 - Governmental Funds	775,396.02	775,396.02	0.00	3,356,823.00	-2,581,426.98	
Ending Fund Balance - June 30 - Governmental Funds	-1,896,988.63	-1,890,685.64	-6,302.99	690,741.00	-2,581,426.64	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	33,736.65	33,736.65	0.00	33,737.00	-0.35	
Total Operating Revenues	33,736.65	33,736.65	0.00	33,737.00	-0.35	
Expenditures-Not including Transfers Out or On-behalf	170,402.23	171,837.31	-1,435.08	182,281.00	-10,443.69	
Expenditures-On Behalf	21,075.97	10,443.00	10,632.97	0.00	10,443.00	
Expenditures - Depreciation Only (Fund 81)	0.00	1,318.08	-1,318.08	1,318.00	0.08	
Total Operating Expenses	191,478.20	183,598.39	7,879.81	183,599.00	-0.61	
Operating Income (Loss)	-157,741.55	-149,861.74	-7,879.81	-149,862.00	0.26	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	2,108.00	2,108.00	0.00	12,551.00	-10,443.00	
Revenue (State) - 3900 (On-Behalf Payments)	21,075.97	10,443.00	10,632.97	0.00	10,443.00	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	135,371.00	135,371.00	0.00	135,371.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	-3,445.00	3,445.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	158,554.97	147,922.00	10,632.97	144,477.00	3,445.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	3,445.00	3,445.00	0.00	0.00	3,445.00	
Net Transfers In (Out)	-3,445.00	-3,445.00	0.00	0.00	-3,445.00	
Change in Net Assets	-2,631.58	-5,384.74	2,753.16	-5,385.00	0.26	
Beginning Net Assets - July 1	21,100.57	21,100.57	0.00	194,852.00	-173,751.43	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	18,468.99	15,715.83	2,753.16	189,467.00	-173,751.17	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	33,736.65	33,736.65	0.00	33,737.00	-0.35	
Total Operating Expenses - Proprietary Funds	191,478.20	183,598.39	7,879.81	183,599.00	-0.61	
Operating Income (Loss) - Proprietary Funds	-157,741.55	-149,861.74	-7,879.81	-149,862.00	0.26	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	158,554.97	147,922.00	10,632.97	144,477.00	3,445.00	
Net Transfers In (Out) - Proprietary Funds	-3,445.00	-3,445.00	0.00	0.00	-3,445.00	
Net Income (Loss) - Proprietary Funds	-2,631.58	-5,384.74	2,753.16	-5,385.00	0.26	
Net Assets, July 1, 2008 - Proprietary Funds	21,100.57	21,100.57	0.00	194,852.00	-173,751.43	See above
Net Assets, June 30, 2009 - Proprietary Funds	18,468.99	15,715.83	2,753.16	189,467.00	-173,751.17	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	21,075.97	10,443.00	10,632.97	0.00	10,443.00	
Fund 51 - On-Behalf Expenditures	21,075.97	10,443.00	10,632.97	0.00	10,443.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	10,043.39	-10,043.39	10,044.00	-0.61	
Depreciation Expense - Fund 81	0.00	1,318.08	-1,318.08	1,318.00	0.08	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	254,206.80	453,286.00	-199,079.20	453,285.43	0.57	KDE website reported \$453,285.43 as on-behalf payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See page 31 of audit report Note O recorded as \$453,285 on behalf payments
On-Behalf Payments (Audit - KDE Web)	-254,206.80	-453,286.00	199,079.20	-453,285.43	-0.57	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	10,043.39	-10,043.39	0.00	10,043.39	Program Error
Change Total assets	0.00	-10,043.39	10,043.39	0.00	-10,043.39	Program Error
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-10,043.39	10,043.39	0.00	-10,043.39	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	1,318.08	-1,318.08	0.00	1,318.08	Program Error
Change Total assets	0.00	-1,318.08	1,318.08	0.00	-1,318.08	Program Error
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,318.08	1,318.08	0.00	-1,318.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	0.00	11,361.47	-11,361.47	0.00	11,361.47	Program Error
Change in Total Fixed Assets	0.00	-11,361.47	11,361.47	0.00	-11,361.47	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-11,361.47	11,361.47	0.00	-11,361.47	